



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ५, अंक ३६]

गुरुवार, मार्च ७, २०१९/फाल्गुन १६, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ७६

### प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांच्ये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk  
Mantralaya, Mumbai 400 032, dated the 7th March 2019

### NOTIFICATION

Notification No. 10/2019—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R. 36 /Taxation 1.— In exercise of the powers conferred by sub-section (2) of section 23 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,—

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except,—

- (a) persons required to take compulsory registration under section 24 of the said Act ;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table and;
- (c) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

(१)

**Table**

Sr. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice-cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, <i>i.e.</i> Tobacco and manufactured tobacco substitutes.

2. This notification shall come into force on the 1st day of April, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTÉ,  
Deputy Secretary to Government.